

Exhibit 1

Disallowed Claims

Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit 1 - Disallowed Claims

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
1.	AJAX TOOL WORKS, INC.	182353801017195	N/A
2.	AMERICAN MECHANICAL SERVICES	182353801039918	N/A
3.	AMERICAN PAPER CORP	182353801017296	N/A
4.	ANGELINA COUNTY	182353801018109	N/A
5.	ANGELINA COUNTY	182353801013765	N/A
6.	ARISE VIRTUAL SOLUTIONS INC	N/A	20469
7.	B & G SALES INC	182353801016841	N/A
8.	BALDWIN COUNTY COLLECTOR	182353801036387	N/A
9.	CENTRA MARKETING & COMMUNICATIONS LLC	182353801042444	N/A
10.	CITY OF CHEROKEE, IA	182353801021723	N/A

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11.	CITY OF CLINTON, OK	182353801021727	N/A
12.	CITY OF COOKEVILLE, TN	182353801021737	20224
13.	CITY OF ELYRIA - STORMWATER	182353801021772	N/A
14.	CITY OF PHILADELPHIA/SCHOOL DISTRICT OF PHILADELPHIA	182353801043419	N/A
15.	CITY OF POMPANO BEACH, FL	182353801021992	N/A
16.	CITY OF WINTER PARK, FL	182353801022143	N/A
17.	COCA-COLA CONSOLIDATED	182353801042537	N/A
18.	CONSUMERS ENERGY	182353801043464	N/A
19.	CURTIS 1000 INC.	182353801040108	N/A
20.	DEPARTMENT OF THE TREASURY - BANKRUPTCY SECTION*	N/A	5963

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21.	DEPARTMENT OF TREASURY - BANKRUPTCY SECTION*	N/A	5934
22.	DESIGN INTERNATIONAL GROUP INC	182353801016577	N/A
23.	DUQUESNE LIGHT COMPANY	182353801043424	N/A
24.	FLORIDA CONSTRUCTION EXPERTS INC	182353801042301	N/A
25.	FORMAL DRESS SHOPS INC	182353801015511	N/A
26.	GALVESTON COUNTY WCID #1	182353801022363	N/A
27.	GIVE 5 TO CANCER, INC.	182353801042423	N/A
28.	GOODMARK USA INC	182353801014485	N/A
29.	HOLYOKE GAS & ELECTRIC DEPARTMENT	182353801022434	N/A
30.	HORIZON	182353801022437	N/A

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31.	IMPERIAL IRRIGATION DISTRICT, CA	182353801022448	N/A
32.	INGRAM ELECTRO MEK INC	182353801041900	N/A
33.	INTELLISOURCE, INC.	182353801041931	N/A
34.	JAMES SMYTH OD	182353801014883	N/A
35.	JEFFERSON COUNTY	182353801018276	N/A
36.	JEFFERSON COUNTY	182353801018277	N/A
37.	JEFFERSON COUNTY	182353801025041	N/A
38.	JEFFERSON COUNTY	182353801018765	N/A
39.	JERRY LEIGH OF CALIFORNIA INC	182353801014893	N/A
41.	LBG DISTRIBUTION, INC.	182353801042339	N/A

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42.	MERCY MEDICAL CENTER - NEW HAMPTON	182353801017670	N/A
43.	MERCY MEDICAL CENTER - NEW HAMPTON*	N/A	15011
44.	MUNICIPAL SANITARY AUTH-NEW KENSINGTON	182353801022654	N/A
45.	NATIONAL PRESTO INDUSTRIES INC*	182353801019435	16736
46.	NCR CORPORATION	182353801040530	N/A
47.	NIPSCO - NORTHERN INDIANA PUBLIC SERV CO	182353801022683	N/A
48.	NM TAXATION & REVENUE DEPARTMENT	N/A	26507
49.	NM TAXATION & REVENUE DEPARTMENT	N/A	8601
50.	NM TAXATION & REVENUE DEPARTMENT	N/A	26510
51.	NM TAXATION & REVENUE DEPARTMENT	N/A	8610

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52.	NM TAXATION & REVENUE DEPARTMENT	N/A	26508
53.	NM TAXATION & REVENUE DEPARTMENT	N/A	8611
54.	NM TAXATION & REVENUE DEPARTMENT*	N/A	26509
55.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8831
56.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8832
57.	NM TAXATION & REVENUE DEPARTMENT	N/A	8833
58.	NM TAXATION & REVENUE DEPARTMENT*	N/A	19819
59.	NM TAXATION & REVENUE DEPARTMENT CREDITOR NUMBER: 2264299	N/A	8595
60.	NOGA, GWAIN JOHN	182353801041967	N/A
61.	NOGA, GWAIN JOHN*	N/A	18546

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62.	NOGA, GWAIN JOHN*	N/A	18546
64.	OTTER TAIL POWER COMPANY	182353801022729	N/A
65.	PACIFIC IMPORTS IND	182353801019699	N/A
66.	PACIFIC IMPORTS IND	182353801019701	N/A
67.	PALM BEACH COUNTY WATER UTILITIES DEPT	182353801022736	N/A
69.	PARK GREENHOUSE INC	182353801041339	N/A
70.	PENNSYLVANIA DEPARTMENT OF REVENUE*	N/A	20011
72.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4271
73.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	20433
74.	PORTER INTERNET SALES LLC	182353801019848	N/A

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75.	PRAIRIE ELECTRIC COMPANY INC	182353801041388	N/A
76.	PRATT INDUSTRIES, INC.	182353801041391	N/A
77.	PROJECT 28 CLOTHING LLC	182353801019930	N/A
78.	PUTNAM COUNTY TAX COLLECTOR	182353801025782	N/A
81.	RESILION, LLC	182353801040645	N/A
82.	RETAIL CONTRACTING SERVICE INC.	182353801040650	N/A
86.	ROUND ROCK TAX ASSESSOR - COLLECTOR	182353801025851	N/A
87.	SAGINAW CHARTER TOWNSHIP, MI	182353801022829	N/A
88.	SELCO - 9258	182353801022845	N/A
90.	SID HARVEY INDUSTRIES, INC.	182353801041144	N/A

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91.	SID HARVEY INDUSTRIES, INC.*	N/A	6466
92.	SIGNATURE SPRINGS LLC	182353801020402	N/A
93.	STOLAAS COMPANY DBSA TIC-TOK	182353801040755	N/A
95.	SVAP II HERNDON CENTRE, LLC	182353801026102	N/A
96.	TAYLOR COMMUNICATIONS, INC.	182353801040772	N/A
97.	TAYLOR COMMUNICATIONS, INC.*	N/A	5750
100.	THE STATE OF NEW JERSEY DIVISION OF EMPLOYER ACCOUNTS	N/A	13104
101.	TIPPECANOE COUNTY TREASURER	182353801026145	N/A
102.	TOWN OF EVA	182353801026196	N/A
103.	TOWN OF PIKE ROAD	182353801026256	N/A

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104.	TOWN OF SYLVANIA	182353801026292	N/A
105.	TOWN OF TRINITY	182353801026296	N/A
106.	TOWN OF TRINITY	182353801026295	N/A
107.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A
108.	VALPARAISO CITY UTILITIES	182353801023057	N/A
109.	VARIETY ACCESSORIES LLC	182353801021011	N/A
110.	VARIETY ACCESSORIES LLC*	N/A	14841
111.	VENTURA WATER	182353801023064	N/A
112.	VILLAGE OF HOFFMAN ESTATES, IL	182353801023092	N/A
113.	VOUGE TEX (PVT) LTD.	N/A	326

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115.	W.J. O' NEIL CHICAGO LLC	182353801043442	N/A
116.	W.J. O' NEIL CHICAGO LLC	N/A	6979
117.	WEISER SECURITY SERVICES INC	182353801041015	N/A
118.	WEWJA-WASHINGTON-E WASHINGTON JOINT AUTH	182353801023151	N/A